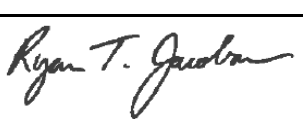
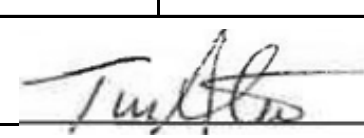


Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEST DES MOINES</div> <div>CITY OF <u>WEST DES MOINES</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207701400000</div> <div>City of West Des Moines</div> <div>P.O. Box 65320, 4200 Mills Civic Pkwy</div> <div>West Des Moines, IA 50265</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		48,427,111		48,427,111	48,525,173
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		48,427,111		48,427,111	48,525,173
Delinquent property taxes		1,916		1,916	
TIF revenues		9,172,349		9,172,349	9,205,790
Other city taxes		4,599,649	0	4,599,649	4,009,853
Licenses and permits		2,326,549	0	2,326,549	1,990,350
Use of money and property		224,398	1,682,047	1,906,445	2,052,205
Intergovernmental		21,328,305	78,290	21,406,595	16,740,619
Charges for fees and service		5,722,482	14,108,122	19,830,604	20,482,575
Special assessments		249,814	0	249,814	211,600
Miscellaneous		2,060,383	6,720,467	8,780,850	9,499,565
Other financing sources		80,467,187	7,039,436	87,506,623	103,390,454
Total revenues and other sources		174,580,143	29,628,362	204,208,505	216,108,184
Expenditures and Other Financing Uses					
Public safety		26,739,915	0	26,739,915	28,745,656
Public works		8,199,193	0	8,199,193	8,995,797
Health and social services		1,105,932	0	1,105,932	1,261,378
Culture and recreation		7,743,071	0	7,743,071	8,589,699
Community and economic development		21,691,199	0	21,691,199	23,591,435
General government		6,865,765	0	6,865,765	8,059,806
Debt service		19,576,791	0	19,576,791	20,520,328
Capital projects		19,115,296	0	19,115,296	37,610,715
Total governmental activities expenditures		111,037,162	0	111,037,162	137,374,814
Business type activities		0	20,339,947	20,339,947	27,605,969
Total ALL expenditures		111,037,162	20,339,947	131,377,109	164,980,783
Other financing uses, including transfers out		27,846,534	1,000	27,847,534	59,152,054
Total ALL expenditures/And other financing uses		138,883,696	20,340,947	159,224,643	224,132,837
Excess revenues and other sources over (Under) Expenditures/And other financing uses		35,696,447	9,287,415	44,983,862	-8,024,653
Beginning fund balance July 1, 2014		57,361,847	148,319,185	205,681,032	206,658,634
Ending fund balance June 30, 2015		93,058,294	157,606,600	250,664,894	198,633,981
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 817,300 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 109,260,000		Other long-term debt	\$ 1,526,350	
Revenue debt	\$ 0		Short-term debt	\$ 0	
TIF Revenue debt	\$ 0				
			General obligation debt limit	\$ 312,238,689	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk 			Date Published/Posted 11/27/2015	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Ryan T. Jacobson		Telephone →	Area Code 515	Number 222-3603	Extension
Signature of Mayor or other City official (Name and Title) 			Date signed 11/19/2015		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	33,461,712	6,353,810		8,611,589			48,427,111			48,427,111	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	33,461,712	6,353,810		8,611,589	0		48,427,111		T01	48,427,111	4
5	Delinquent property taxes	1,440	209		267			1,916		T01	1,916	5
6	Total property tax	33,463,152	6,354,019		8,611,856	0	0	48,429,027			48,429,027	6
7	TIF revenues			9,172,349				9,172,349		T01	9,172,349	7
8	Other city taxes											
8	Utility tax replacement excise taxes	461,398	87,676		109,268			658,342		T15	658,342	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	272,029						272,029		T15	272,029	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	3,669,278						3,669,278		T19	3,669,278	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	4,402,705	87,676	0	109,268	0	0	4,599,649	0		4,599,649	15
16	Section B - LICENSES AND PERMITS	2,326,549						2,326,549		T29	2,326,549	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	67,030	579		38,995			106,604	101,124	U20	207,728	18
19	Rents and royalties	117,794						117,794		U40	117,794	19
20	Other miscellaneous use of money and property							0	1,580,923	U20	1,580,923	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	184,824	579	0	38,995	0	0	224,398	1,682,047		1,906,445	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	74,372	5,000					79,372		B89	79,372	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		4,350,186					4,350,186		B50	4,350,186	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	74,372	4,355,186	0	0	0	0	4,429,558	0		4,429,558	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,043,701					6,043,701		C46	6,043,701	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,003	137,450			23,682		166,135	11,600	C89	177,735	49
50	Iowa Department of Transportation					2,989,911		2,989,911		C89	2,989,911	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority					500,000		500,000		C89	500,000	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	961,705	182,745	102,701	236,165			1,483,316		C89	1,483,316	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	966,708	6,363,896	102,701	236,165	3,513,593	0	11,183,063	11,600		11,194,663	60
61												61
62	Local grants and reimbursements											62
63	County contributions	982,196	5,000					987,196			987,196	63
64	Library service	5,526						5,526		D89	5,526	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	1,236,714						1,236,714		D89	1,236,714	66
67	Other municipal sharing agreements	2,107,267	67,175			1,000,000		3,174,442	66,690	D89	3,241,132	67
68	Community School District sharing agreements	311,806						311,806			311,806	68
69								0			0	69
70	Total local grants and reimbursements	4,643,509	72,175	0	0	1,000,000	0	5,715,684	66,690		5,782,374	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	5,684,589	10,791,257	102,701	236,165	4,513,593	0	21,328,305	78,290		21,406,595	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	10,305,996	A8Ø	10,305,996	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,817,392	A81	1,817,392	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	1,984,734	A80	1,984,734	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	8,710						8,710		A89	8,710	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	30,943						30,943		A89	30,943	92				
93	Ambulance charges	3,119,145						3,119,145		A89	3,119,145	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	1,200,479						1,200,479		A50	1,200,479	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	13,850						13,850		A03	13,850	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	1,252,588						1,252,588		A61	1,252,588	100				
101	Animal control charges	6,425						6,425		A89	6,425	101				
102	Other charges - Specify							0			0	102				
103	Traffice Analysis and other Misc	90,342						90,342			90,342	103				
104	TOTAL CHARGES FOR SERVICE	5,722,482	0	0	0	0	0	5,722,482	14,108,122		19,830,604	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					249,814		249,814		U01	249,814	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	210,896	297,390			34,672		542,958	1,081,062	U99	1,624,020	108				
109	Deposits and sales/fuel tax refunds	100,999						100,999	27,172	U99	128,171	109				
110	Sale of property and merchandise	33,079	45,700					78,779		U11	78,779	110				
111	Fines	323,809						323,809		U30	323,809	111				
112	Internal service charges							0	5,612,233	NR	5,612,233	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements for copies, etc	97,001						97,001			97,001	114				
115	Economic Dev Loan repayments		21,000					21,000			21,000	115				
116	E911 Surcharge		812,339					812,339			812,339	116				
117	Other	4,515	78,983					83,498			83,498	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	770,299	1,255,412	0	0	34,672	0	2,060,383	6,720,467		8,780,850	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	52,554,600	18,488,943	9,275,050	8,996,284	4,798,079	0	94,112,956	22,588,926		116,701,882	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	67,959				336,000		403,959	-56,226	NR	347,733	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,027,019	52,023,870		53,050,889		NR	53,050,889	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	4,879,881	240,647		4,677,094	9,418,828		19,216,450	835,195		20,051,645	127
128	Internal TIF loans and transfers in				7,127,706	668,183		7,795,889			7,795,889	128
129	Captial Contributions							0	6,260,467		6,260,467	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	4,947,840	240,647	0	12,831,819	62,446,881	0	80,467,187	7,039,436		87,506,623	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	57,502,440	18,729,590	9,275,050	21,828,103	67,244,960	0	174,580,143	29,628,362		204,208,505	132
133												133
134	Beginning fund balance July 1, 2014	25,298,338	16,200,111	5,107,567	3,431,293	7,324,538		57,361,847	148,319,185		205,681,032	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	82,800,778	34,929,701	14,382,617	25,259,396	74,569,498	0	231,941,990	177,947,547		409,889,537	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,895,015	1,318,421					9,213,436		E62	9,213,436	2
3	Purchase of land and equipment	400,320	27,388					427,708		G62	427,708	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	16,585						16,585		E89	16,585	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	58,112						58,112		E59	58,112	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	6,795,016	1,203,488					7,998,504		E24	7,998,504	13
14	Purchase of land and equipment	84,165						84,165		G24	84,165	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,475,129						4,475,129		E32	4,475,129	16
17	Purchase of land and equipment	48,115						48,115		G32	48,115	17
18	Building inspections — Current operation	1,029,755						1,029,755		E66	1,029,755	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	341,025						341,025		E32	341,025	24
25	Purchase of land and equipment	12,836						12,836		G32	12,836	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,369,113	364,303					2,733,416		E89	2,733,416	27
28	Purchase of land and equipment	54,086	247,043					301,129		G89	301,129	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	23,579,272	3,160,643	0	0	0	0	26,739,915			26,739,915	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,834,728						3,834,728		E44	3,834,728	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		780,676					780,676		E44	780,676	48
49	Traffic control safety — Current operation	1,199,706						1,199,706		E44	1,199,706	49
50	Purchase of land and equipment	34,260						34,260		G44	34,260	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,170,485						1,170,485		E44	1,170,485	54
55	Purchase of land and equipment	38,282						38,282		G44	38,282	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	88,784						88,784		E81	88,784	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,036,470						1,036,470		E89	1,036,470	65
66	Purchase of land and equipment	15,802						15,802		G89	15,802	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	7,418,517	780,676	0	0	0	0	8,199,193			8,199,193	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEST DES MOINES							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	862,539	243,393					1,105,932		E79	1,105,932	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	862,539	243,393	0	0	0	0	1,105,932			1,105,932	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	2,407,301	9,685					2,416,986		E52	2,416,986	122				
123	Purchase of land and equipment		55,496					55,496		G52	55,496	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	5,035,496	31,630					5,067,126		E61	5,067,126	127				
128	Purchase of land and equipment	47,661	13,969					61,630		G61	61,630	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	12,821						12,821		E03	12,821	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	129,012						129,012		E61	129,012	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	7,632,291	110,780	0	0	0	0	7,743,071			7,743,071	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	353,712						353,712		E89	353,712	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	3,034,001	80,429	1,007,688		11,000,000		15,122,118		E89	15,122,118	143				
144	Purchase of land and equipment	20,803						20,803		G89	20,803	144				
145	Housing and urban renewal — Current operation	196,522	4,526,083					4,722,605		E50	4,722,605	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	955,068						955,068		E29	955,068	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	516,893						516,893		E89	516,893	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,076,999	4,606,512	1,007,688	0	11,000,000	0	21,691,199			21,691,199	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,009,490						4,009,490		E29	4,009,490	160
161	Purchase of land and equipment	293,737						293,737		G29	293,737	161
162	Clerk, Treasurer, financial administration — Current operation	1,133,980						1,133,980		E23	1,133,980	162
163	Purchase of land and equipment	208,058						208,058		G23	208,058	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	593,373						593,373		E25	593,373	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	238,374						238,374		E31	238,374	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	378,408						378,408		E89	378,408	171
172	Other general government — Current operation	10,345						10,345		E89	10,345	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	6,865,765	0	0	0	0	0	6,865,765			6,865,765	176
177	Section G — DEBT SERVICE	107,749	71,711		18,962,412	434,919		19,576,791			19,576,791	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	107,749	71,711	0	18,962,412	434,919	0	19,576,791			19,576,791	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental Capital Projects					15,585,899		15,585,899			15,585,899	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	15,585,899	0	15,585,899			15,585,899	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TIF District Capital Projects					3,529,397		3,529,397			3,529,397	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	3,529,397	0	3,529,397			3,529,397	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	19,115,296	0	19,115,296			19,115,296	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	51,543,132	8,973,715	1,007,688	18,962,412	30,550,215	0	111,037,162			111,037,162	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							8,084,231		E80	8,084,231	201
202	Purchase of land and equipment							18,702		G80	18,702	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,886,539		E81	1,886,539	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							1,554,538		E80	1,554,538	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237	
238	Other business type — Current operation									E89	0	238	
239	Purchase of land and equipment									G89	0	239	
240	Construction									F89	0	240	
241												241	
242	Enterprise Debt Service										0	242	
243	Enterprise Capital Projects								1,241,258		1,241,258	243	
244	Enterprise TIF Capital Projects										0	244	
245	Internal service funds — Specify											245	
246	Vehicle Maintenance								982,518		982,518	246	
247	Vehicle Replacement								911,331		911,331	247	
248	Health and Dental Insurance								5,276,841		5,276,841	248	
249	Workers Compensation								383,989		383,989	249	
250											0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES								20,339,947		20,339,947	251	
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	51,543,132	8,973,715	1,007,688	18,962,412	30,550,215	0	111,037,162	20,339,947		131,377,109	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out	4,519,642	10,798,022			4,732,981		20,050,645	1,000		20,051,645	255	
256	Internal TIF loans/repayments and transfers out			7,795,889				7,795,889			7,795,889	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	4,519,642	10,798,022	7,795,889	0	4,732,981	0	27,846,534	1,000		27,847,534	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	56,062,774	19,771,737	8,803,577	18,962,412	35,283,196	0	138,883,696	20,340,947		159,224,643	259	
260												260	
261	Ending fund balance June 30, 2015:											261	
262	Governmental:											262	
263	Nonspendable	535,023						535,023			535,023	263	
264	Restricted		15,157,964		6,296,984			21,454,948			21,454,948	264	
265	Committed			5,579,040		39,286,302		44,865,342			44,865,342	265	
266	Assigned							0			0	266	
267	Unassigned	26,202,981						26,202,981			26,202,981	267	
268	Total Governmental	26,738,004	15,157,964	5,579,040	6,296,984	39,286,302	0	93,058,294			93,058,294	268	
269	Proprietary								157,606,600		157,606,600	269	
270	Total ending fund balance June 30, 2015	26,738,004	15,157,964	5,579,040	6,296,984	39,286,302	0	93,058,294	157,606,600		250,664,894	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	82,800,778	34,929,701	14,382,617	25,259,396	74,569,498	0	231,941,990	177,947,547		409,889,537	271	
272												272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST DES MOINES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other
local governments

Correction.....

M05

\$

0

Health.....

M32

0

Highways.....

M44

1,031,863

Transit subsidies.....

M94

0

Libraries.....

M52

0

Police protection.....

M62

0

Sewerage.....

M80

5,334,454

Sanitation.....

M81

0

All other.....

M89

\$

Purpose

Amount paid
to State

Highways.....

L44

\$

0

All other.....

L89

\$

0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200

\$

Amount - Omit cents

28,659,352

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
		(b)	(c)					
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. G.O.	73,945,000	51,255,000	15,940,000	109,260,000				3,015,862
10. Installment Contracts	19U 1,586,823	29U	39U 170,000	49U	49U	49U	49U 1,416,823	189 0
11. Capital Leases	19U 282,866	29U	39U 173,339	49U	49U	49U	49U 109,527	189 6,122
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	75,814,689	51,255,000	16,283,339	109,260,000	0	0	1,526,350	3,021,984

B. Short-term debt

Outstanding as of JULY 1, 2014

61V

\$

0

Outstanding as of JUNE 30, 2015

64V

\$

0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

\$

6,244,773,789

x .05 = \$

312,238,689

Amount - Omit cents

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$ 15,581,483	\$ 20,799,274		129,663,111	166,043,868

REMARKS

V98

Continued on next page

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